

ST 02-0043-GIL 02/25/2002 ELECTRICITY EXCISE TAX

Entities that qualify under Public Act 92-310 are no longer required to file Form RPU-13 and remit Electricity Excise Tax to the Illinois Department of Revenue. These entities satisfy their Electricity Excise Tax liability by paying the tax directly to their suppliers. See Public Act 92-310. (This is a GIL).

February 25, 2002

Dear Xxxxx:

This letter is in response to your letter dated December 18, 2001. We apologize for the delay in responding to your inquiry. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120 subsections (b) and (c), which can be found at <http://www.revenue.state.il.us/Laws/regs/part1200>.

In your letter, you have stated and made inquiry as follows:

Subject: Senate Bill SB0761

Does the above referenced Senate Bill relating to Electricity Excise tax which became effective 8/9/01 apply only to BOMA members who resell electricity or does it apply to all electric resellers? Thank you in advance for your input of this matter.

DEPARTMENT'S RESPONSE:

Public Act 92-310 was signed into law by Governor Ryan effective August 9, 2001. Public Act 92-310 provides that, for purposes of collecting tax under the Electricity Excise Tax Law, the term "delivering supplier" does not mean any entity engaged in the practice of resale redistribution of electricity within a building prior to January 2, 1957.

As noted above, the provisions of Public Act 92-310 do not apply to all electric resellers. Those provisions are specifically limited to entities that were "engaged in the practice of resale redistribution of electricity within a building prior to January 2, 1957." We understand your reference to BOMA members to be members of the Building Operators Management Association. It is our understanding that all members of the Building Operators Management Association were engaged in the practice of resale redistribution of electricity within a building prior to January 2, 1957, and qualify under the provisions of Public Act 92-310. Please note that there may be entities that were engaged in the practice of resale redistribution of electricity within a building prior to January 2, 1957 and

qualify under Public Act 92-310 even though they may not be a member of the Building Operators Management Association.

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I hope this information is helpful. The Department of Revenue maintains a website, which can be accessed at www.revenue.state.il.us. If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of Section 1200.110(b) described above.

Very truly yours,

Terry D. Charlton
Associate Counsel

TDC:msk
Enc.